

Feller & Kuester CPAs LLP

Tax - Audit - Bookkeeping

806 Parkland Court, Suite 1 - Champaign, Illinois 61821

Phone - (217) 351-3192 Fax - (217) 351-4135 Email - stan@stanfellercpa.com & neal@stanfellercpa.com

Dear Client:

We will prepare your federal and state tax returns for the tax year ending December 31, 2013 from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will use professional judgement in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us. Also, there are deadlines for filing returns, and we need the required information at least 20 days prior to the deadline.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. We do not disclose any non-public personal information about our clients or former clients to anyone, except as instructed to do so by such client or as required by law. We restrict access to non-public personal information to those professionals necessary to prepare taxes and we maintain physical, electronic, and procedural safeguards to guard your non-public personal information.

All disputes arising under this agreement shall be submitted to mediation. Each party shall designate a representative empowered to resolve the dispute. Should the designated representatives be unable to agree on a resolution, a mediation service acceptable to both parties shall select a mediator to mediate the dispute. Each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceeding shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. In the event that the dispute is required to be litigated, the court shall be authorized to assess litigation costs against any party found not to have participated in the mediation process in good faith.

We will return your tax papers you give to us. Our work papers we prepare will remain our property, and are confidential and proprietary. If our papers and/or staff are subpoenaed, you will be responsible for paying for our time and expenses.

We are pleased to have this opportunity to serve you. If this letter fairly sets forth your understanding of the terms and conditions of our engagement, please sign and return it to our office with your tax information. We will commence providing our services as soon as we receive back the fully executed copy of this letter.

Please note that this letter defines our respective duties and responsibilities relating to your engagement of our firm. If you do not understand any of the terms of this agreement, please call us and we will be happy to review them with you.

READ AND ACCEPTED:

Signature: _____

Date: _____